# LIFE, ACCIDENT AND HEALTH INSURERS

**COMPANY NAME:________________________NAIC Company Code:____________**
**Contact:________________________Telephone: ____________**
**REQUIRED FILINGS IN THE STATE OF: SOUTH DAKOTA * Filings Made During the Year 2011**

| (1) Check-list | (2) Line # | (3) REQUIRED FILINGS FOR THE ABOVE STATE | (4) NUMBER OF COPIES* Domestic State | Domestic NAIC | Foreign State | (5) DUE DATE | (6) FORM SOURCE** | (7) APPLICABLE NOTES |
|---|---|---|---|---|---|---|---|---|
| | | **I. NAIC FINANCIAL STATEMENTS** | | | | | | |
| | 1 | Annual Statement (8 ½"x14") | 2 | EO | xxx | 3/1 | NAIC | |
| | 1.1 | Printed Investment Schedule detail (Pages E01-E27) | 1 | EO | xxx | 3/1 | NAIC | |
| | 2 | Quarterly Financial Statement (8 ½" x 14") | 1 | EO | xxx | 5/15, 8/15, 11/15 | NAIC | |
| | 3 | Separate Accounts Annual Statement (8 ½"x14") | 1 | EO | xxx | 3/1 | NAIC | |
| | | | | | | | | |
| | | **II. NAIC SUPPLEMENTS** | | | | | | |
| | 10 | Accident & Health Policy Experience Exhibit | 1 | EO | xxx | 4/1 | NAIC | |
| | 11 | Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities | 1 | EO | xxx | 3/1 | Company | |
| | 12 | Actuarial Certifications Related to Hedging required by Actuarial Guideline XLIII | 1 | EO | xxx | 3/1 | Company | |
| | 13 | Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII | 1 | EO | xxx | 3/1 | Company | |
| | 14 | Actuarial Opinion | 1 | EO | xxx | 3/1 | Company | |
| | 15 | Actuarial Opinion on X-Factors | 1 | EO | xxx | 3/1 | Company | |
| | 16 | Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit | 1 | EO | xxx | 3/1 | Company | |
| | 17 | Actuarial Opinion on Synthetic Guaranteed Investment Contracts | 1 | EO | xxx | 3/1 | Company | |
| | 18 | Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation | 1 | EO | xxx | 3/1 | Company | |
| | 19 | Analysis of Annuity Operations by Lines of Business | 1 | EO | xxx | 4/1 | NAIC | |
| | 20 | Analysis of Increase in Annuity Reserves During Year | 1 | EO | xxx | 4/1 | NAIC | |
| | 21 | Credit Insurance Experience Exhibit | 1 | EO | xxx | 4/1 | NAIC | |
| | 22 | Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII | 1 | EO | xxx | 3/1 | Company | |
| | 23 | Health Care Exhibit (Parts 1, 2 and 3) Supplement | 1 | EO | xxx | 4/1 | NAIC | |
| | 24 | Health Care Exhibit's Allocation Report Supplement | 1 | EO | xxx | 4/1 | NAIC | |
| | 25 | Interest Sensitive Life Insurance Products Report | 1 | EO | xxx | 4/1 | NAIC | |
| | 26 | Investment Risk Interrogatories | 1 | EO | xxx | 4/1 | NAIC | |
| | 27 | Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit | 1 | EO | xxx | 4/1 | NAIC | |
| | 28 | Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form | 1 | EO | xxx | 4/1 | NAIC | |
| | 29 | Long-term Care Experience Reporting Forms | 1 | EO | xxx | 4/1 | NAIC | |
| | 30 | Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII | 1 | EO | xxx | 3/1 | Company | |
| | 31 | Management Discussion & Analysis | 1 | EO | xxx | 4/1 | Company | |
| | 32 | Medicare Supplement Insurance Experience Exhibit | 1 | EO | xxx | 3/1 | NAIC | |
| | 33 | Medicare Part D Coverage Supplement | 1 | EO | xxx | 3/1, 5/15, 8/15, 11/15 | NAIC | |
| | 34 | Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV | 1 | EO | xxx | 3/1,5/15, 8/15, 11/15 | Company | |
| | 35 | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV | 1 | EO | xxx | 3/1,5/15, 8/15, 11/15 | Company | |
| | 36 | Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI | 1 | EO | xxx | 3/1,5/15, 8/15, 11/15 | Company | |
| | 37 | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value) | 1 | EO | xxx | 3/1,5/15, 8/15, 11/15 | Company | |
| | 38 | Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) | 1 | EO | xxx | 3/1,5/15, 8/15, 11/15 | Company | |
| | 39 | Risk-Based Capital Report | 1 | EO | xxx | 3/1 | NAIC | |
| | 40 | RBC Certification required under C-3 Phase I | 1 | EO | xxx | 3/1 | Company | |
| | 41 | RBC Certification required under C-3 Phase II | 1 | EO | xxx | 3/1 | Company | |
| | 42 | Schedule SIS | 1 | N/A | N/A | 3/1 | NAIC | |
| | 43 | Statement on non-guaranteed elements - Exhibit 5 Int. #3 | 1 | EO | xxx | 3/1 | Company | |
| | 44 | Statement on par/non-par policies – Exhibit 5 Int. 1&2 | 1 | EO | xxx | 3/1 | Company | |
| | 45 | Supplemental Compensation Exhibit | 1 | N/A | N/A | 3/1 | NAIC | |
| | 46 | Supplemental Schedule O | 1 | EO | xxx | 3/1 | NAIC | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 47 | Trusteed Surplus Statement | 1 | EO | xxx | 3/1, 5/15, 8/15, 11/15 | NAIC | |
| | 48 | Workers' Compensation Carve Out Supplement | 1 | EO | xxx | 3/1 | NAIC | |
| | | | | | | | | |
| | | **III. ELECTRONIC FILING REQUIREMENTS** | | | | | | |
| | 50 | Annual Statement Electronic Filing | xxx | 1 | xxx | 3/1 | NAIC | |
| | 51 | March .PDF Filing | xxx | 1 | xxx | 3/1 | NAIC | |
| | 52 | Risk-Based Capital Electronic Filing | xxx | 1 | N/A | 3/1 | NAIC | |
| | 53 | Risk-Based Capital .PDF Filing | xxx | 1 | N/A | 3/1 | NAIC | |
| | 54 | Separate Accounts Electronic Filing | xxx | 1 | xxx | 3/1 | NAIC | |
| | 55 | Separate Accounts .PDF Filing | xxx | 1 | xxx | 3/1 | NAIC | |
| | 56 | Supplemental Electronic Filing | xxx | 1 | xxx | 4/1 | NAIC | |
| | 57 | Supplemental .PDF Filing | xxx | 1 | xxx | 4/1 | NAIC | |
| | 58 | Quarterly Statement Electronic Filing | xxx | 1 | xxx | 5/15, 8/15, 11/15 | NAIC | |
| | 59 | Quarterly .PDF Filing | xxx | 1 | xxx | 5/15, 8/15, 11/15 | NAIC | |
| | 60 | June .PDF Filing | xxx | 1 | xxx | 6/1 | NAIC | |
| | | | | | | | | |
| | | **IV. AUDIT/INTERNAL CONTROL RELATED REPORTS** | | | | | | |
| | 71 | Accountants Letter of Qualifications | 1 | EO | N/A | 6/1 | Company | |
| | 72 | Audited Financial Reports | 1 | EO | xxx | 6/1 | Company | |
| | 73 | Audited Financial Reports Exemption Affidavit | 1 | N/A | N/A | N/A | Company | |
| | 74 | Communication of Internal Control Related Matters Noted in Audit | 1 | N/A | N/A | 8/1 | Company | |
| | 75 | Independent CPA (change) | 1 | N/A | N/A | N/A | Company | |
| | 76 | Management's Report of Internal Control Over Financial Reporting | 1 | N/A | N/A | 8/1 | Company | |
| | 77 | Notification of Adverse Financial Condition | 1 | N/A | N/A | N/A | Company | |
| | 78 | Report of Significant Deficiencies in Internal Controls | 1 | N/A | N/A | 8/1 | Company | |
| | 79 | Request for Exemption to File | 1 | N/A | N/A | N/A | Company | |
| | | | | | | | | |
| | | **V. STATE REQUIRED FILINGS** | | | | | | |
| | 101 | Premium Tax Return form | 1 | 0 | 1 | 03-01-2011 | State | See C, D, P,Q |
| | 102 | State Page | 1 | 0 | 1 | 03-01-2011 | NAIC | See note 'R' |
| | 103 | Schedule T | 1 | 0 | 1 | 03-01-2011 | NAIC | See note 'R' |
| | 104 | Statement of Deposits | 1 | 0 | 0 | 03-01-2011 | Company | Domestic only |
| | 105 | Quarterly Payment Voucher | 1 | 0 | 1 | 04-30, 07-31, 10-31, 01-31-2012 | State | See note 'D' See note 'S' |
| | 106 | Publication Statement | 1 | 0 | 1 | 03-01-2011 | State | See note 'T' |
| | 107 | | | | | | | |
| | 108 | | | | | | | |
| | 109 | | | | | | | |
| | | | | | | | | |

***If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).**
****If Form Source is NAIC, the form should be obtained from the appropriate vendor.**

| | | NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS) | |
|---|---|---|---|
| | A | Required Filings Contact Person: | Luann Johnson<br>605-773-3563<br>Luann.Johnson@state.sd.us |
| | B | Mailing Address: | South Dakota Division of Insurance<br>445 East Capitol Ave<br>Pierre, SD 57501 |
| | C | Mailing Address for Premium Tax **FORM** | South Dakota Division of Insurance<br>445 East Capitol Ave<br>Pierre, SD 57501 |
| | D | Mailing Address for Premium Tax **PAYMENTS**: | South Dakota Remittance Center<br>PO Box 5055<br>Sioux Falls, SD 57117<br><br>Ground Delivery:<br>South Dakota Remittance Center<br>300 S. Sycamore Ave #102<br>Sioux Falls, SD 57110 |
| | E | Delivery Instructions: | Postmarked NO LATER than March 1st or penalty will apply<br>**NO EXCEPTIONS** |
| | F | Late Filings: | A penalty of 1.5% will apply on premium tax forms/fees postmarked after March 1st. |
| | G | Original Signatures: | Original signatures are required on all filings for domestic companies and on premium tax forms for ALL companies. |
| | H | Signature/Notarization/Certification: | |
| | I | Amended Filings: | |
| | J | Exceptions from normal filings: | |
| | K | Bar Codes (State or NAIC): | |
| | L | Signed Jurat: | Domestic companies only |
| | M | NONE Filings: | |
| | N | Filings new, discontinued or modified materially since last year: | |
| | P | Foreign companies **are not required** to file the annual statement or the diskette. The Premium Tax form is required along with the State Page AND Schedule T. | |
| | Q | Obtain 2010 tax forms at www.state.sd.us/insurance | Available early January 2011 |
| | R | Attach both the State Page and Schedule T to the Premium Tax Return. **DO NOT send under separate cover.** | |
| | S | If previous year tax exceeds $5,000 then quarterly payments are required. | Due: 04-30, 07-31, 10-31, 01-31-2012 |
| | T | Publication Statement – Send to Keith Jensen @ SD Newspaper Services as noted on the form. **DO NOT** send a copy to the SD Division of Insurance. | **NOTE: Go to our web-site at www.state.sd.us/insurance Click on 'filings & forms'. Go to the Publication Statement area and check the listing of companies that are required to file this form.** |
| | | | |

**General Instructions**
**For Companies to Use Checklist**

**Please Note:** **This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.**

**Electronic filing is intended to include filing via the Internet or via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC. Companies are not required to file hard copy filings with the NAIC.**

**Column (1) (Checklist)**

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

**Column (2) (Line #)**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

**Column (3) (Required Filings)**

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions.* This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions exempt* printed detail.

The ***March .PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital .PDF Filing*** is the .pdf file for risk-based capital data.

The ***Separate Accounts Electronic Filing*** includes the separate accounts annual statement and investment schedule detail.

The ***Separate Accounts .PDF Filing*** is the .pdf file for the separate accounts annual statement and all investment schedule detail.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions.*

The ***Supplement .PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Electronic Filing*** includes the quarterly statement data.

The ***Quarterly .PDF Filing*** is the .pdf for quarterly statement data.

The ***June .PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

**Column (4) (Number of Copies)**

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (E) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail. if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX4) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. . **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

**Column (5) (Due Date)**

Indicates the date on which the company must file the form.

**Column (6) (Form Source)**

This column contains one of three words: “NAIC,” “State,” or “Company,” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions. If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions.*.

**Column (7) (Applicable Notes)**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes <u>before</u> submitting a filing.